

**REMARKS**

The instant divisional application is being filed pursuant to the election requirement mailed October 6, 2003 in the parent application Serial No. 10/139,619, filed May 6, 2002. Applicant is at this time seeking to prosecute the claims of Group IV, drawn to a DC/AC inverter, relating to claims 29-34.

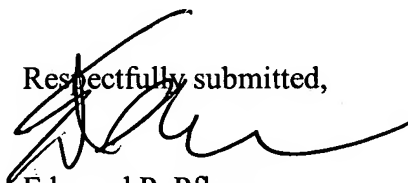
Applicant respectfully requests that the foregoing amendments be entered before the examination of the present application. The claims as provided herein are believed allowable over the art of record.

Applicant has calculated the fees based on the number of claims added in this amendment. Accordingly, please find enclosed a check in the amount of \$770.00 to cover the claim fees.

In the event there are any fee deficiencies or additional fees are payable, please charge them (or credit any overpayment) to our deposit account No. 50-2121.

In the event the Examiner deems personal contact is necessary, please contact the undersigned attorney at (603) 668-6560.

Respectfully submitted,



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